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BRIEF

submitted by

THE ONTARIO LIBRARY ASSOCIATION

and

THE ONTARIO LIBRARY TRUSTEES ASSOCIATION

to

THE ONTARIO COMMITTEE ON TAXATION

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March 1964

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TAX EXEMPTIONS - Books, Newspapers, Magazines:

Since our public library service is free, financing is the responsibility of the municipalities and the Ontario Government. Libraries have found it difficult to meet the demand for greatly expanding services even though they have received some increase in revenue from these two sources. Increased Government support, through Legislative Grants, which contribute less than 20% of public library costs in Ontario, have been much appreciated, although it is thought that the original base of these grants was inadequate.

We are appreciative also of the action of the Ontario Government in exempting books, newspapers and magazines under the Retail Sales Tax Act (see Appendix I). Seven of the Provinces of Canada do not impose a tax on these materials and one, which does impose this tax, exempts books for schools and school libraries.

The Agreement on the importation of Educational, Scientific and Cultural Material - known as The Florence Agreement - was approved by UNESCO in 1950. Its purpose is to remove tariff barriers to knowledge by provision for the free importation of books and a wide variety of other scientific, educational and cultural materials. In the spirit of this agreement the Federal Government has set a precedent under the Excise Tax Act by exempting a wide variety of library materials as shown in Appendix II.

Reductions in the purchasing power of the Canadian dollar and increases in the price of books, newspapers and magazines have had a serious effect on the budgets for these materials which are vital to libraries. The present exemptions provided by the Ontario Government have assisted in the maintenance of the standards of library book collections.

WE THEREFORE RESPECTFULLY URGE THAT THE CURRENT EXEMPTIONS OF BOOKS, NEWSPAPERS AND MAGAZINES FROM THE ONTARIO RETAIL SALES TAX BE CONTINUED.

TAX EXEMPTIONS - Furniture, Equipment and Supplies:

The Hon. William G. Davis, Minister of Education, voiced his concern for the problems facing public libraries when, in addressing the Conference of the Ontario Library Association in May 1963, he assured that the Department of Education is ready to assist in every possible way.

Among the major problems of Ontario Libraries we find the need for expanded services and physical plants and their equipment and the finances required to meet

these needs. The facilities of most Ontario libraries have become so overcrowded in recent years that many municipalities have been called upon to replace library buildings, many of which were built through the generosity of Andrew Carnegie at the turn of the Century and are now outmoded. Others have found it necessary to expand their present structures. Increases in library capital expenditures have also placed a burden on municipalities where annexation has made extension of services necessary. These costs have been met almost entirely by the various municipalities, although the senior governments have given some relief. (See Appendix II, Bill C-90, Ontario Retail Sales Act, page 5).

Library trustees and librarians alike are concerned with these problems of financing now facing our public libraries and are seeking assistance in meeting the demands made upon them.

At present, exemptions from the Ontario Retail Sales Tax are granted to schools, school boards and universities regarding certain furniture, equipment and supplies which they require for their educational function. Although libraries are basic to education, many of these exemptions have not as yet been made applicable to them. Although items used by public libraries are comparable to those used by schools and universities, there are also special requirements for the operation of libraries as indicated in Appendix III, page 7.

The Ontario Government can substantially assist the public libraries of the Province in a period of difficult financing by the removal of the Ontario Retail Sales Tax on behalf of libraries on the same basis as that provided for other educational institutions.

WE, THEREFORE, RESPECTFULLY REQUEST THAT CERTAIN FURNITURE, EQUIPMENT AND SUPPLIES, REQUIRED BY PUBLIC LIBRARIES TO FULFILL THEIR EDUCATIONAL FUNCTION, BE INCLUDED IN THE LIST OF THOSE EXEMPTED FROM THE RETAIL SALES TAX OF ONTARIO.

ONTARIO LIBRARY ASSOCIATION

Hilda M. Brooke
President

ONTARIO LIBRARY TRUSTEES ASSOCIATION

Frank P. Cunningham
President

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APPENDIX I

STATUTES OF ONTARIO, CANADA, 1960-61

AN ACT TO IMPOSE A TAX ON RETAIL SALES

CHAP. 91 SEC. 5 p.347

5. The following classes of tangible personal property are exempt from the tax imposed by this act:

45. school text-books and classroom supplies, as defined by the Treasurer, when purchased by a school board;

46. books that are printed and bound and that are published solely for educational, technical, cultural or literary purposes, but not directories, price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, magazines, periodicals, books for drawing upon, or any books of the same general classes;

47. newspapers, however purchased;

48. magazines and periodicals when purchased by subscription for delivery by mail;

APPENDIX II.

EXCISE TAX ACT: OFFICE CONSOLIDATION

Revised Statutes of Canada 1952, c. 100 as amended by R.S.C. 1952 ... 1963 C. 12.

Sec. 30 (1) There shall be imposed, levied and collected a consumption or sales tax of * eight per cent on the sale price of all goods ...

*In addition to the sales tax there is a 3 per cent Old Age Security Tax collected with it making a combined tax of 11 per cent.

Sec. 32 (1) The tax imposed by section 30 does not apply to the sale or importation of the articles mentioned in Schedule III.

SCHEDULE III

Goods Enumerated in Customs Tariff Items -
173... 696, 696a, 697 ...
(For enumeration of items included see next page)
Printing and Educational

Printed books that contain no advertising and are solely for educational, technical, cultural or literary purposes, and materials to be used exclusively in the manufacture thereof, but excluding price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, books for writing or drawing upon, and any books similar to the foregoing exclusions;

College and school annuals; newspapers; sheet music; magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly; and materials to be used exclusively in the manufacture thereof;

The Minister shall be the sole judge as to whether any printed material comes within any of the classes enumerated in any of the four foregoing paragraphs of this heading;

Chalkboards, desks, tables and chairs, not including upholstered chairs, when sold to or imported by educational institutions for their own use and not for resale, including materials to be used exclusively in the manufacture thereof;

manuscript;

Phonograph records and audio tapes authorized by the Department of Education of any province in Canada for instruction in the English and the French language and materials to be used exclusively in the manufacture thereof.

Printing for school boards, schools and universities, for use by such institutions and not for resale;

BILL C-90. AN ACT TO AMEND THE EXCISE TAX ACT

as passed by The House of Commons, 2nd August, 1963.

Sect. 6. The said Act is further amended by adding thereto, immediately after section 47 thereof, the following section:

"47 A. Where materials have been purchased by or on behalf of
(a) a school, university or other similar educational institution for use exclusively in the construction of a building for that institution, or
(b) any organization for use exclusively in the construction of a building for that organization that is to be used exclusively or mainly as a public library operated by or on behalf of that organization on a non-commercial basis,
and the tax imposed by Part VI has been paid in respect of those materials, the Minister may, upon application by such institution or organization in such form as the Minister prescribes made to the Minister within two years from the time the materials were purchased, pay to such institution or organization an amount equal to that tax."

ONTARIO RETAIL SALES ACT

O. Reg. 114/62. Filed 16th May, 1962.

1. (3) The Treasurer may pay to a municipality or local board thereof in respect of tangible personal property that enters into and becomes part of the construction on land of a building or structure of such municipality or local board thereof an amount calculated as provided in subsection 4.

(4) ... All other structures 1.25 per cent.

THE CUSTOMS TARIFF AND AMENDMENTS: OFFICE CONSOLIDATION

Department of National Revenue,
Customs and Excise Division

TARIFF ITEM			CUSTOM TARIFF	FEDERAL SALES TAX	ONTARIO SALES TAX
		SCHEDULE "A". GROUP V. PULP, PAPER AND BOOKS			
173	(3)	All books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe	Free	Exempt	Exempt
	(5)	Directories for free reference libraries	Free	Exempt	Taxed
	(6)	Books received from free lending libraries abroad, subject to return under Customs supervision within sixty days	Free	Exempt	----
184		Newspapers, unbound, n.o.p.; ...	Free	Exempt	Exempt
184 a		Periodical publications, unbound or paper bound printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue	Free	Exempt	Exempt
		SCHEDULE "A". GROUP XI. MISCELLANEOUS			
696	(1)	...; maps, charts, photographic reproductions and other pictorial illustrations; video tape recordings; stencils and cards, specially designed for the preparation of library index cards;...; mechanical equipment of a class or kind not made in Canada; parts of the foregoing. All articles in this item, when for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational scientific or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale or for rental, under such regulations as the Minister may prescribe	Free	Exempt	Taxed
		(3) Photographic Films, as photographic reproductions, may be entered free under this item when conforming to conditions required by the item.) Covers reproduction of newspapers and periodicals on Microfilm.	Free	Exempt	Taxed
696 a		Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative, and sound recordings for use therewith; ... Wall charts, maps and posters; All the foregoing when certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international, educational, scientific or cultural character; Under such regulations as the Minister may prescribe	Free Free	Exempt Exempt	Exempt Taxed
696 c		Sound recordings for bona fide libraries, and being the property of the organized authorities of such libraries and not the property of individuals or business concerns; Under such regulations as the Minister may prescribe	Free		Taxed
697		Globes, geographical, topographical and astronomical	Free	Exempt	Taxed

APPENDIX III.

ONTARIO RETAIL SALES TAX

A comparison of its application to items for the use of Schools and of other educational institutions with that to the same items for the use of Public Libraries and with that to other items required for the operation of the Public Library.

O. Reg. 239/62. Filed September 25th, 1962.

1. 12. "classroom supplies" means instructional equipment including all science and other experimental equipment, physical training equipment, musical instruments, schoolroom furniture, chalk, blackboard equipment and printing and duplicating machines, but no other equipment, tools, stationery or other material except supplies that are purchased by a school, school board or university for the use or consumption of students in exercising their functions as students and that are not sold to them but are given to them by the school, school board or university free of monetary consideration.

	Ontario Sales Tax	
	School	Library
Books, Newspapers, Magazines	Exempt	Exempt
Newspapers & Magazines on Microfilm	-	Taxed
Moving Pictures	Exempt	Exempt
Maps, Charts, Globes	Exempt	Taxed
Sound Recordings, Music		Taxed
Furniture:		
School - Classroom Furniture, Blackboard Equipment	Exempt	
Library - Reading Tables; Chairs; Book Shelving; Public Catalogue; Periodical Index Stands; Newspaper and Magazine Racks; Dictionary and Atlas Stands; Display Cases; Charging Desks; Pamphlet Files; etc.		Taxed
These articles are used in the public areas of a Library for public use or to house Library materials for public use.		
Equipment:		
Printing and Duplicating Machines	Exempt	Taxed
Musical Instruments	Exempt	
Record Players for Public Libraries		Taxed
Instructional Equipment	Exempt	
Audio-visual Equipment for Public Libraries		Taxed
Microfilm and Microcard Readers; Book Charging Machines,etc.		Taxed
Supplies:		
Library - Catalogue Cards and Stencils for producing them; Book Pockets; Book Cards; Book Covers; Book Mending Supplies; Borrower's Cards.		Taxed
These supplies are used to equip and circulate books for use by the public "free of monetary consideration".		

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Public Library Statistics 1962

(Reprinted from the November Issue of the Ontario Library Review)
Toronto, 1963

Printed by the Printer to the Queen's Most Excellent Majesty

Public Libraries in Ontario

Statistics for the year ending December 31, 1962

REGIONAL LIBRARY CO-OPERATIVES

Region	Director	Board Chairman	Population	Member libraries[1]			Headquarters[2] Circulation	Headquarters[3] Expenditure	Total[4] Expenditure	Expenditure[5] per Capita
				County	Public	Association				
Muskoka & Parry Sound Districts of Muskoka & Parry Sound (H.Q. Parry Sound P.L.)	R. A. Smith	B. R. Gorrill	48,301	.	11	2	7,350	27,850	67,413	1.40
Niagara Counties of Haldimand, Lincoln & Welland			319,191	1	17	4			516,201	1.62
North Central Districts of Sudbury & Manitoulin (H.Q. Sudbury P.L.)	Miss I. McLean	Mrs. H. H. Grace	156,849		10	3	107,625	32,498	248,591	1.58
Northeastern Districts of Cochrane & Temiskaming (H.Q. Box 638, Kirkland Lake)		J. F. Lawless	121,598	....	15	....	260,400	34,801	190,060	1.56
Northwestern Districts of Kenora, Rainy River & Thunder Bay (H.Q. Fort William, Waterloo & Moodie Sts.)	D. D. Sudar	R. R. Steele	179,302	..	16	5	182,640	54,502	369,606	2.06
Southwestern Counties of Essex, Kent & Lambton			445,571	3	26	18			987,338	2.22

Regional Library Co-operatives are established under Part III of the Public Libraries Act and are designed to provide and encourage co-operative services among member libraries.

(1) Member libraries listed are totals for the region and do not necessarily participate in all services.

(2) Headquarters circulation and (3) expenditure are unduplicated: they do not include totals reported elsewhere.

(4) Total of all public library expenditure in the region, and (5) expenditure per capita for the region.

Municipal public libraries, population 10,000, and over, established under Part I and Part IV of The Public Libraries Act

Municipality	Chief Librarian & Secretary of the Library Board	Population	Volumes	Registered Borrowers	Circulation		Certificate of Librarianship				Expenditure		*Total Expenditure	Expenditure per Capita
					Books	Total All Items	A	B	C	D	Books	Librarians Salaries		
Barrie	Miss Constance Hardy	21,610	38,502	10,945	200,741	207,037		2			12,127	11,700	42,915	1.98
Belleville	Miss Olive Delaney	29,162	57,045	12,664	386,618	387,740		2			19,945	11,200	88,776	3.04
Brampton	John R. Adams	19,185	14,350	7,690	109,740	112,234		2			10,399	10,230	40,439	2.11
Brantford	Miss Joyce King	54,372	93,811	29,355	439,871	525,769	....	2	1	....	15,734	22,050	112,878	2.07
Brockville	(Sec. Mrs. W. Ashworth)	17,690	26,502	6,171	161,885	163,490		1			9,709	6,650	34,433	1.94
Burlington	Miss Ida M. Reddy (Sec. W. Lockyer)	46,636	258,951	13,465	258,591	259,414	....	1	....	....	27,497	10,650	80,119	1.71
Chatham	Miss Louise Schryver	29,332	61,610	13,271	356,438	359,722	1	2	1	1	19,998	26,750	101,855	3.47
Coburg	G. R. Barnett	10,552	11,774	3,186	47,094	47,925	1	....	....	....	3,211	6,000	19,665	1.86
Cornwall		43,200	42,105	14,584	244,186	259,316		3	....		14,178	16,675	80,555	1.86
Dundas	Miss Elsie Telling (Sec. H. C. Robinson)	13,253	23,162	9,183	103,615	107,526		....		....	4,224	3,115	19,376	1.46
East York Twp. Memorial Park & Durant Ave. Toronto 6	Miss D. S. Ashbridge	69,627	43,001	18,415	286,800	336,100		4	2		19,659	35,839	132,246	1.94
Elliot Lake	Mrs. D. Lehman (Sec. P. L. Brown)	11,058	9,686	3,696	35,405	38,005	....		1	....	4,697	3,439	14,229	1.28
Etobicoke Twp. 36 Brentwood Rd. N., Toronto 18.	Miss Betty Hardie	152,204	153,100	60,309	1,048,628	1,049,326	2	21			81,080	124,681	454,646	2.98
Forest Hill 185 Forest Hill Rd., Toronto 7.	Mrs. M. E. Morgan (Sec. D. M. Baldwin,)	20,985	21,766	5,545	82,950	85,134	....	1	1	....	26,637	7,691	59,542	2.83
Fort William	Peter Mutchler	46,174	79,313	24,248	428,507	435,052	....	3	1	2	20,105	27,312	131,157	2.84
Galt	N. Hebblethwaite	27,453	44,310	14,279	169,622	182,788	....	1		....	12,600	6,265	63,141	2.30
Georgetown	Miss M. Nazer (Sec. J. R. Bellamy)	10,692	11,072	3,615	50,990	51,146	....				4,172	2,718	16,112	1.51
Guelph	J. D. Snell (Sec. C. J. Payton)	39,269	55,157	16,368	315,735	325,737	....	2	....	3	18,155	24,137	76,967	1.96
Hamilton	C. E. Brisbin	264,130	459,400	80,903	1,700,612	1,771,930	3	24	2		68,268	169,672	656,767	2.48
Kenora	Miss Etta Stephen	11,124	14,962	6,549	78,489	81,938			1	....	4,184	8,906	19,562	1.76

*Expenditure includes both capital and operating costs.

FREE PUBLIC LIBRARIES

Municipality	Chief Librarian & Secretary of the Library Board	Population	Volumes	Registered Borrowers	Circulation		Certificate of Librarianship				Expenditure		*Total Expenditure	Expenditure per Capita
					Books	Total All Items	A	B	C	D	Books	Librarians Salaries		
Kingston	Miss V. M. Wilson	48,432	100,078	24,372	627,989	633,429	1	7	....	....	18,158	45,649	142,418	2.94
Kitchener	Miss D. Shoemaker	74,522	140,356	29,372	869,601	883,976	..	12	3	1	32,224	68,164	300,310	4.03
Leaside	Mrs. J. Parriss (Sec. Paul Haddon)	18,850	42,647	10,153	189,892	192,008	1	2	1	1	14,775	23,883	94,890	5.03
Lindsay	Miss J. Smale (Sec. Mrs. J. Edwards)	11,485	17,620	2,866	58,700	60,863	....	....	....	....	2,201	6,121	14,570	1.26
London	C. D. Kent	165,709	262,963	76,213	1,307,414	1,330,196	.	21	5	..	84,286	189,647	726,894	4.38
Long Branch 3,500 Lakeshore Blvd. W. Toronto 14	B. Hrybinsky (Sec. Mrs. June Harris)	10,965	22,703	4,467	97,670	101,456		....	1	....	4,111	3,470	32,096	2.93
†Middlesex County Public Library, County Bldg., London	Mrs. Frances Whiteway	35,315	101,980	....	94,087	201,488	....	1	....	....			48,388	1.37
Mimico	Mrs. E. M. Baldwin (Sec. T. W. Rattle)	16,797	25,973	7,839	86,091	86,091	....	2	....	....	7,669	16,948	34,774	2.07
New Toronto	Miss O. I. Smith	11,717	36,557	2,761	109,596	111,829	....	1	1	....	9,094	10,869	52,855	4.51
Niagara Falls	Miss Eileen Weber	52,418	76,252	17,501	291,310	309,958	1	4	....	....	16,937	33,278	123,707	2.36
North Bay	Miss M. Clarkson	23,266	43,534	12,519	280,828	287,828	..	1	....	2	15,496	13,700	70,617	3.03
North York Twp. 5126 Yonge St., Willowdale.	John Dutton (Sec. C. J. Servais)	274,688	257,631	68,020	2,403,326	2 412,755	5	18	2	1	46,929	179,570	920,635	3.35
Oakville	Miss Ethel Dewar (Sec. Mrs. M. L. Berrie)	41,396	62,428	25,256	409,131	409,918		2			26,993	7,946	118,257	2.85
Orillia	Miss Grace Crooks	14,678	36,033	9,472	224,565	237,021	....	1	...		11,958	5,000	50,842	3.46
Oshawa	Miss Jean Fetterly	61,350	74,090	32,461	359,389	368,468	..	6	..	.	21,567	30,325	138,635	2.25
Ottawa	Claude B. Aubry	262,639	343,925	86,985	1,371,532	1,443,845	1	18	7	..	78,731	167,164	622,074	2.37
Owen Sound	Miss I. A. Hawken (Sec. Miss Stella Keenan)	17,729	58,018	5,622	230,874	234,753	....	..	1	....	10,547	21,157	44,378	2.50
Pembroke	Miss Therese Spooner (Sec. D. E. Wolff)	16,528	25,397	5,964	101,697	103,912	....	..	....	..	5,432	3,420	25,283	1.53
Peterborough	R. B. Porter	47,324	65,645	13,318	511,572	513,628	....	1	3	1	20,635	25,475	105,664	2.23
Port Arthur	Dr. W. L. C. Greer	45,974	53,344	18,153	421,506	442,906	2	1	1	....	19,409	12,562	94,307	2.05
Port Colborne	Miss E. Albrich (Sec. Mrs. Mary Karpinchick)	15,090	18,042	8,970	78,452	81,452	1	....	...	....	6,533	5,305	32,376	2.14
Preston	Miss Helen Wallis (Sec. Mrs. H. A. Borden)	11,715	12,630	3,457	69,343	71,334	....	1	....	....	3,780	6,190	21,730	1.85

*Expenditure includes both capital and operating costs.
† The Middlesex County Public Library was formed in 1963, but the above figures are for the County Co-operative and municipal libraries which in 1962 were separate but did not report separately.

FREE PUBLIC LIBRARIES

Municipality	Chief Librarian & Secretary of the Library Board	Population	Volumes	Registered Borrowers	Circulation		Certificate of Librarianship				Expenditure		*Total Expenditure	Expenditure per Capita
					Books	All Items Total	A	B	C	D	Books	Librarians Salaries		
Richmond Hill	Fred C. Israel	17,242	22,431	8,969	267,460	278,100	....	2	....	....	11,280	10,300	43,876	2.54
Riverside	Mrs. A. Fairley (Sec. T. R. Roden)	18,272	18,380	9,400	112,551	112,551	....	....	....	....	6,591	7,220	20,106	1.10
St. Catharines	Miss Jessie Warren	83,736	106,450	31,613	552,470	559,400	1	5	2	1	50,752	36,087	186,398	2.23
St. Thomas	Miss W. E. Reed (Sec. Mrs. G. Thorman)	22,399	46,836	8,605	211,719	224,706	....	2	....	...	8,661	10,166	42,095	1.88
Saltfleet Twp. — Stoney Creek	Miss A. L. Johnston	16,466	13,685	2,747	51,416	51,716	...	...	...	...	1,476	3,120	11,665	71
Sarnia	R. T. Bradley	50,295	90,108	26,018	483,809	507,809	....	7	....	....	30,950	42,883	189,698	3.77
Sault Ste. Marie	Miss K. Climie	44,170	62,221	20,471	564,189	602,189	.	1	2	1	21,402	27,692	113,937	2.53
Scarborough Twp. 2001 Eglinton Ave. E., Scarborough, Ont.	Mrs. R. Gilbank (Sec. J. H. Ballett)	209,898	167,400	97,000	1,506,013	1,507,048	1	13	..	1	46,179	77,638	440,691	2.09
Stratford	Miss L. Thompson (Sec. R. L. Cathcart)	20,672	38,195	7,671	130,221	132,383	....	1	2	....	6,016	11,580	30,085	1.46
Sudbury	Miss Isabel McLean	79,281	66,403	26,092	390,470	405,062	1	4	1	1	25,964	38,840	167,697	2.12
Teck Twp. (Kirkland Lake)	Mrs. J. R. Davis	17,473	27,567	8,593	142,944	147,444	....	....	....	1	9,829	5,360	36,433	2.08
Timmins	Mrs. Alice Boyd	28,753	36,826	11,278	180,679	184,701	....	1	....	....	9,196	23,898	58,121	2.02
Toronto	H. C. Campbell (Sec. N. Mallon)	647,749	1,006,758	316,986	4,436,516	4,788,707	14	133	31	10	258,767	968,876	2,689,407	4.15
Toronto Twp. (Cooksville)	Mrs. Ruth Konrad	63,280	60,581	20,066	363,534	367,034	...	6	....	....	24,595	20,776	113,106	1.78
Trenton	Miss F. M. Salisbury (Sec. P. F. Bailey)	12,945	27,613	7,729	104,376	104,376	....	..	....	1	4,744	8,268	18,800	1.45
Waterloo	J. J. Brown	22,244	28,193	6,430	170,984	175,184	....	3	....	....	17,616	13,512	54,292	2.44
Welland	Miss Shirley L. Jones	35,963	48,612	10,190	188,468	195,481	....	1	1	....	16,314	11,563	72,175	2.00
Whitby	Mrs. H. Bracey (Sec. J. R. Frost)	12,896	18,758	4,827	69,806	71,806	....	....	....	....	4,277	6,832	16,142	1.25
Windsor	Miss Gladys F. Shepley	114,970	193,474	35,366	643,322	934,862	1	18	1	....	38,611	117,942	399,675	3.46
Woodstock	Mrs. E. Bennett	20,592	48,984	10,109	167,133	170,102	....	....	2	....	8,682	8,227	27,677	1.34
York Twp. 1745 Eglinton Ave. W., Toronto 10.	Miss Evelyn Gregory (Sec. Geo. Hinton)	125,180	119,272	35,845	499,703	519,231	...	10	1	...	34,242	62,707	195,772	1.56
Total 63 Boards		3,880,771	5,646,172	1,526,187	27,938,865	29,346,335	37	357	77	28	1,490,188	2,925,010	10,988,928	2.83

*Expenditure includes both capital and operating costs.

Public Libraries established for municipalities and police villages, population under 10,000

Municipality	Population	Total Expenditure	Expenditure per Capita
Acton	4,205	4,736	1.13
Ajax	7,849	18,655	2.37
Alliston	3,046	2,977	97
Almonte	3,448	4,848	1.40
Amherstburg	4,430	8,481	1.91
Arnprior	5,576	7,840	1.41
Arthur	1,278	1,763	1.38
Athens	984	1,362	1.38
Atikokan	6,222	13,695	2.20
Aurora	8,735	9,360	1.07
Aylmer	4,655	4,024	86
Ayr	1,051	2,558	2.43
Bancroft	2,398	4,740	1.98
Barry's Bay	1,442	1,779	1.23
Batawa	727	973	1.34
Bath	700	626	89
Beachville	886	1,207	1.44
Beamsville	2,541	2,536	1.00
Beaverton	1,171	2,325	2.00
Beeton	838	3,004	3.58
Belle River	1,894	2,765	1.46
Blenheim	3,154	6,344	2.01
Bobcaygeon	1,273	2,616	2.05
Bothwell	803	2,081	2.59
Bowmanville	7,347	10,031	1.36
Bracebridge	2,970	5,777	1.94
Bradford	2,358	26,746	11.34
Brighton	2,545	1,641	64
Brooklin	1,533	9,211	6.00
Bruce Mines	484	969	2.00
Brussels	831	1,558	1.87
Burgessville	259	504	1.94
Burks Falls	926	1,435	1.55
Caledon Twp. (R.R. 3, Caledon)	3,659	3,413	94
Caledonia	2,300	2,828	1.23
Calvert Twp. (Ansonville)	..	..	..
Campbellford	3,428	5,949	1.73
Cardinal	1,991	1,494	75
Carleton Place	4,756	5,729	1.20
Carnarvon Twp. (Mindemoya)	976	942	96
Cayuga	934	1,474	1.58
Chapleau	3,752	5,738	1.45
Chesley	1,640	3,591	2.19
Chesterville	1,270	655	51
Claremont	820	2,219	2.70
Clifford	547	428	78
Clinton	..	..	..
Clinton-Louth U.S.S. No. 2, R.R.1, Vineland	445	431	97
Cobalt	2,251	3,843	1.71
Cochrane	4,459	7,660	1.72
Colborne	1,356	2,235	1.65
Coldwater	775	1,524	1.96
Collingwood	8,134	13,817	1.70
Collingwood Twp. (P.O. Clarksburg)	2,113	1,185	56
Copper Cliff	3,676	11,348	3.09
Creemore	832	1,312	1.58
Creighton Mine	1,691	2,267	1.34
Delhi	3,610	11,297	3.13
Deseronto	1,800	2,786	1.54
Drayton	633	1,713	2.70
Dresden	2,343	3,572	1.53
Dryden	6,147	8,915	1.45
Dundalk	902	1,451	1.61
Dunnville	5,343	5,531	1.03
Durham	2,230	3,905	1.75
Eldon Twp. (Kirkfield)	1,522	1,852	1.21
Elmira	3,284	4,680	1.42
Elora	1,497	3,155	2.11
Embro	542	1,103	2.04
Englehart	1,685	2,838	1.68
Erin	1,058	912	86
Espanola	5,353	9,491	1.77
Essex	..	..	..
Exeter	3,012	4,442	1.47
Fenelon Falls	1,282	2,194	1.71
Fergus	3,928	6,188	1.57
Flesherton	495	586	1.18
Fonthill	3,203	6,749	2.02
Forest	2,156	3,025	1.40
Fort Erie	8,900	11,315	1.27
Fort Frances	9,483	12,034	1.27
Gananoque	5,032	7,170	1.42
Geraldton	3,599	10,843	3.02
Goderich	6,360	12,355	1.94
Gore Bay	716	3,015	4.20
Grand Valley	697	2,535	3.63
Gravenhurst	3,177	5,065	1.59
Grimsby (including Grimsby Twp. North)	11,047	25,517	2.31
Hagersville	2,032	2,364	1.16
Haileybury	2,770	3,976	1.43
Hanover	4,378	7,025	1.64
Harriston	1,698	5,312	3.13
Harrow	1,755	5,708	3.25
Hastings	902	2,315	2.56
Havelock	1,283	2,009	1.57
Hensall	927	1,320	1.42
Hespeler	4,546	7,805	1.72
Highgate	385	746	1.93
Hillsburgh	461	813	1.77
Humphrey Twp. (Trail's End, R.R.2, Parry Sound)	438	243	55
Huntsville	2,993	4,921	1.64
Ignace	700	294	42
Ingersoll	7,283	12,373	1.70
Iroquois	1,072	2,390	2.23
Iroquois Falls	1,635	2,677	1.64
Kemptville	2,021	2,033	1.00
Kincardine	2,875	3,966	1.39
King	1,773	1,628	92
Kingsville	..	..	..
Lakefield	2,167	3,599	1.66
Lanark	900	2,655	2.95
Lancaster	604	1,350	2.23
Leamington	8,930	33,595	3.76
Levack	3,127	3,364	1.07
Listowel	4,175	4,403	1.05
Little Britain	251	446	1.77
Little Current	1,591	3,185	2.00
Lively	3,256	8,481	2.60
Longlac	1,097	1,524	1.39
Lucknow	1,008	1,447	1.43

Municipality	Population	Total Expenditure	Expenditure per Capita
McGarry Twp. (Virginiatown)	2,904	5,254	1.81
Manitouwadge	2,612	5,119	1.96
Maple	1,064	1,391	1.30
Marathon	2,722	3,562	1.31
Markdale	1,107	3,386	3.05
Markham	4,584	5,448	1.19
Massey	1,328	2,104	1.58
Matheson	916	1,971	2.15
Meaford	3,723	5,936	1.59
Merlin	607	1,689	2.78
Merrickville	885	598	67
Michipicoten Twp. (Wawa)	4,442	6,837	1.54
Midland	8,719	18,845	2.16
Millbrook			
Milton			
Milverton			
Mitchell	2,274	3,263	1.43
Moore Twp.S.A.2 (Corunna)	1,861	13,619	7.32
Morrisburg	1,806	1,829	1.01
Mount Forest	2,643	4,460	1.69
Napanee	4,462	8,062	1.81
Nepean Twp. (16 Rowley Ave., Ottawa 5)	4,327	13,987	3.23
New Hamburg	2,129	3,514	1.65
New Liskeard	4,814	10,172	2.11
Newcastle	1,238	2,101	1.69
Newmarket	8,813	20,111	2.28
Niagara-on-the-Lake	2,775	3,662	1.32
Nipigon Twp.	2,687	2,991	1.11
North Grismby Twp. (served by Grimsby)			
Norwich			
Norwood	1,086	1,673	1.54
Oakwood	256	224	87
Oil Springs	487	654	1.34
Omemee	837	1,513	1.81
Orangeville	4,693	7,118	1.52
Otterville			
Paisley	747	1,409	1.88
Palmerston	1,527	5,696	3.73
Paris	5,790	12,784	2.21
Parkhill	1,135	2,610	2.30
Parry Sound	6,137	15,734	2.56
Pelee Island	430	730	1.93
Penetanguishene	4,842	7,751	1.60
Perth	5,529	15,545	2.81
Petrolia	3,670	7,697	2.09
Pickering	1,752	3,278	1.87
Picton	4,739	14,270	3.01
Port Carling	492	1,967	4.00
Port Credit	6,736	81,614	12.12
Port Dover	3,037	5,915	1.95
Port Elgin	1,733	3,158	1.82
Port Hope	8,056	14,998	1.86
Port Perry	2,366	5,188	2.19
Port Rowan	789	1,173	1.49
Port Stanley	1,453	2,451	1.68
Powassan	1,038	623	60
Prescott	5,255	6,533	1.24
Renfrew	8,461	14,284	1.68
Ridgetown	2,600	6,139	2.36
Ripley	443	975	2.20
Rosseau	231	306	2.32
St. Edmunds Twp. (Tobermory)	549	858	1.56
St. Jacobs	676	1,663	2.46
St. Joseph Twp. (Richards Landing)	834	805	96
St. Marys	4,515	6,216	1.38
Schreiber	2,210	1,776	80
Seaforth	2,352	5,973	2.54
Shelburne	1,295	2,038	1.57
Simcoe	8,625	19,293	2.23
Sioux Lookout	2,640	4,427	1.68
Smiths Falls	9,209	19,608	2.12
Smooth Rock Falls	993	848	85
South Dumfries Twp. (St. George)	3,186	2,957	92
South Marysburg Twp. (Milford)			
South River	1,032	1,826	1.77
Southampton	1,769	4,567	2.58
Springfield	531	1,073	2.02
Stayner	1,658	3,598	2.17
Stirling	1,308	2,000	1.53
Stoney Creek	6,521	9,299	1.42
Stouffville	3,261	3,437	1.05
Strathroy	5,211	6,061	1.16
Streetsville	5,291	8,392	1.58
Sundridge	796	967	1.21
Sutton	1,456	3,053	2.09
Swansea	9,239	11,736	1.27
Tara	491	855	1.74
Tavistock	1,220	4,080	3.34
Tecumseh	4,462	Not operating in 1962	
Teeswater	884	1,813	2.05
Terrace Bay	1,922	2,792	1.45
Thamesford	1,195	1,990	1.66
Thamesville	1,020	1,974	1.93
Thessalon	1,720	2,891	1.68
Thornbury	1,141	1,666	1.46
Thornhill	1,075	4,371	4.06
Thorold	8,576	13,038	1.52
Tilbury	3,021	14,667	4.85
Tilbury North Twp. (Stoney Point)	2,246	2,425	1.08
Tillsonburg	6,605	10,110	1.68
Tisdale Twp. (Schumacher)	8,497	15,004	1.76
Tottenham	783	397	51
Uxbridge	2,399	4,076	1.70
Walkerton	4,024	6,654	1.65
Wallaceburg	7,957	21,776	2.73
Waterdown	1,853	4,320	2.38
Waterford	2,201	3,957	1.79
Watford	1,257	2,175	1.73
Weston	9,510	32,758	3.44
Westport	689	1,248	1.81
Whitney Twp. (Porcupine)	1,761	2,452	1.39
Wiarton	2,039	2,615	1.28
Wingham	2,875	4,340	1.51
Woodbridge			
Woodville	422	801	1.90

TOTALS No. of Lib.	POPULATION	VOLUMES	CIRCULATION	CERTIFICATES A B C D	TOTAL EXPEND.	EXP. PER CAP.
235	629,145	1,787,263	4,969,403	— 8 7 1	$1,223,085	$1.94

County Library Co-operatives, established under Part III of The Public Libraries Act

Library	Chief Librarian & Secretary of the Library Board	No. Book-mobiles	Organizations Served					Volumes	Librarians				Expenditure
			Public Libraries	Association Libraries	School Classrooms	Other Organi-zations	Total		A	B	C	D	
Bruce County (Port Elgin)	Mrs. S. W. Robertson	1	12	5	185	2	204	27,018	....	....	....	....	17,368
Elgin County (St. Thomas)	Miss Ruth Prowse	1	4	8	108	1	121	28,227	....	....	....	....	31,336
Essex County 2260 University Ave. W., Windsor	Mrs. H. M. Brooke	1	10	3	503	6	522	43,594	....	1	....	....	73,544
Huron County (Goderich)	Miss M. L. Stirling (J. G. Berry, Sec.)	1	7	25	264	8	304	47,458	....	....	....	....	25,348
Kent County (Chatham)	W. J. Conner	....	10	1	256	4	271	24,069	....	1	....	....	23,689
Lambton County (Wyoming)	Mrs. Marion Pangman	1	6	14	112	1	133	29,586	....	....	....	....	18,411
Oxford County (Woodstock)	Mrs. S. L. Krompart	1	9	8	190	8	215	30,707	....	1	....	....	27,182
Peel County (Brampton)	Mrs. Mary I. Risko	1	5	3	....	1	9	20,862	....	....	....	....	20,482
Simcoe County (Barrie)	C. F. Doherty	1	12	8	194	22	236	35,644	....	1	....	....	28,097
Victoria County (Lindsay)	Mrs. G. Thexton (F. L. Weldon, Sec.)	....	9	3	....	....	12	19,835	....	1	....	1	21,034
Waterloo County (R.R. 1, Preston)	W. W. Gowing	1	9	3	62	2	76	12,240	....	....	....	....	36,691
Welland County (650 S. Pelham St., Welland)	(Sec. Miss L. Wilkins)	1	7	2	70	10	89	31,126	....	....	....	....	23,755
Wentworth County (Hamilton)	Miss Eleanor Lucy (Sec. A. F. Stewart)	2	5	2	78	19	104	44,578	....	4	....	....	86,009
Total (13)		12	105	85	2,022	84	2,296	394,944	....	9	....	1	432,946

Estimate of Co-operative book circulation to individuals (excluding circulation through public libraries) 2,528,781.

Association Public Libraries, established under Part II of the Public Libraries Act

No. of Assoc. Libraries	Volumes	Circulation	Certificate A	B	C	D	Total Expenditures
173	408,209	691,081		1			76,586

Provincial Library Service, branch of the Department of Education, including Travelling Libraries

	Volumes	Circulation		Certificate A	B	C	D	Total Expenditures
		Books	Total					
	100,000	450,000	450,000		5			$122,871

ADDITIONAL STATISTICS AND SUMMARY

Total Volumes—all libraries*	8,427,165
" Circulation—all libraries (books only)*	37,136,145
" Circulation—all libraries (all items)*	38,543,615
" Expenditure—all libraries*	$12,994,067
" Population of the Province of Ontario, 1962	6,047,850
" Population served by free Municipal public libraries	4,509,916

Expenditure per capita for Ontario $2.15.

Total of legislative grants paid to all public libraries, 1962 ..... $ 2,192,745

*Including library co-operatives and Provincial Library Service.